



State of New Jersey

OFFICE OF THE ATTORNEY GENERAL
DEPARTMENT OF LAW AND PUBLIC SAFETY
DIVISION OF LAW
25 MARKET STREET
PO Box 106
TRENTON, NJ 08625-0106

CHRIS CHRISTIE
Governor

KIM GUADAGNO
Lt. Governor

CHRISTOPHER PORRINO
Attorney General

MICHELLE L. MILLER
Acting Director

October 17, 2016

VIA ECF

Honorable Christine M. Gravelle, U.S.B.J.
United States Bankruptcy Court
402 East State Street
Trenton, NJ 08608

Re: Peter and Deborah Kulas, Debtors
Case No. 16-16418-CMG
Chapter 13 - Hearing Date: November 2, 2016

Dear Judge Gravelle:

Please accept this letter in lieu of a more formal response on behalf of the New Jersey Division of Taxation ("Taxation") in opposition to the Debtor's Chapter 13 Plan.

Unless a claim holder agrees otherwise, a Chapter 13 Plan must provide for the payment in full of all claims entitled to priority status. 11 U.S.C. § 1322(a)(2). However, the Debtors' Plan does not provide for payment of Taxation's Priority Claim Proof of Claim in the amount of \$1,537.30. For this reason, Taxation respectfully contends that Debtor's Chapter 13 Plan should not be confirmed.

Thank you for your consideration of this opposition.

Respectfully submitted,

CHRISTOPHER S. PORRINO
ATTORNEY GENERAL OF NEW JERSEY



By: /s/ Paul V. Buonaguro
Paul V. Buonaguro
Deputy Attorney General

c: Edward Hanratty, Esq.
Albert Russo, Trustee